



**Rules and Ancillary Document Review Checklist**  
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-30-317 Principal residence of farm operator or housing for farm and agricultural employees**

Date last adopted: **11/5/95**

Reviewer: **Kim M. Qually**

Date review completed: **8/29/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). YES ☐ NO ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Explain the goal(s) and purpose(s) of the document:**

**The goal and purpose of WAC 458-30-317 is to explain the criteria for classification of farm and agricultural land on which the housing for the farm operator or owner and/or for farm employees is sited. It outlines the requirements for classification, valuation of the land and improvements, and what actions the assessor takes when such land is removed or withdrawn from classification.**

**2. Need:**

YES	NO	
<b>X</b>		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	<b>X</b>	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	<b>X</b>	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
<b>X</b>		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.



As part of the large rewrite of the current use statutes in 1992, the legislature added a provision that allowed “land on which housing for employees and the principal place of residence of the farm operator or owner” to be classified farm and agricultural land when the farm is at least 20 acres. This housing must be on or contiguous to the classified parcel and its use must be integral to the use of the classified land for agricultural purposes. (RCW 84.34.020(2)(d)) The legislature also created an exemption from back taxes when such land is removed or withdrawn from classification. (RCW 884.34.108(6)(g))

**WAC 458-30-317** was written to give owners of farm and ag land and assessors guidance and information about this new type of classified farm and ag land.

**3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete**

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
X		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Garlinger v. Snohomish County Assessor, BTA Docket No. 51609 (1998)** describes how much land is “reasonable” to classify as farm and ag land under RCW



**84.34.020(2)(d). It would be helpful to incorporate some of the BTA's reasoning into the rule when the rule is next revised.**

**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

**WAC 458-30-317 was first adopted in 1995. It is written in a clear and concise manner and is in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of the rule. Because the rule was recently adopted, the style and content of the rule were carefully reviewed in 1993-1994. It is written in a user-friendly manner.**

**The rule as written achieves its intent and purpose. DOR isn't aware of any problems created by the rule since its adoption in 1995.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ?) If "no", identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?



Please explain.

**RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter 84.34 RCW relating to the Open Space Taxation (also known as “current use”) Program.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

**The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.**

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

**This is an interpretive rule that doesn’t impose any administrative burden on taxpayers not already imposed by the statutes of chapter 84.34 RCW.**

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.



The rule applies uniformly to all landowners participating in the current use program established by chapter 84.34 RCW. Since the rule was adopted in 1995, no problems related to it have been brought to DOR's attention.

## 9. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

**RCW 84.34.020**: "Definitions" – paragraph (2) defines farm and agricultural land and **RCW 84.34.108** "Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Garlinger v. Snohomish County Assessor**, BTA Docket No. 51609 (1998) describes how much land is "reasonable" to classify as farm and ag land under RCW 84.34.020(2)(d).

Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

**None**

## 10. Review Recommendation:

\_\_\_\_\_ Amend

\_\_\_\_\_ Repeal

  **X**   Leave as is

\_\_\_\_\_ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

\_\_\_\_\_ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)



**Explanation of recommendation:** (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

**WAC 458-30-317 encompasses nearly all the information a farm owner or operator and an assessor needs to understand and administer the provisions of RCW 84.34.020(2)(d). The rule describes the requirements for classification of such land as farm and ag land, how the land is to be valued, and how the removal or withdrawal of such land is to be handled. The Garlinger BTA case outlines what a "reasonable" amount of acreage is for this type of land. Although this decision provides useful information, there is no need to revise the rule to incorporate the information at this time.**

**11. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed recommendation      \_\_\_\_\_ Accepted recommendation

\_\_\_\_\_ Returned for further action

Comments: